

Use Tax Rates (Effective 1/1/2018)

Consumer Use Tax – Due and payable on taxable items for which Louisville sales tax, or another lawfully imposed municipal equivalent was not paid – does not include inventory for resale or tax-exempt purchases

State of Colorado, RTD, and Cultural District (4%) – State collected (paid on state tax return)

Boulder County (None) – Boulder County does not impose a use tax on anything except motor vehicles and building materials

City of Louisville (3.65%) – City collected (paid on City sales/use tax return)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125
Recreation/Senior Center	0.150

COMBINED USE TAX TOTAL	7.65%
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Building Use Tax for Residential and Commercial Building Projects – Use Tax on Building Materials

State of Colorado, RTD, and Cultural District (4%) – State collected

Boulder County (0.985%) – City collected (paid with building permit)

City of Louisville (3.65%) – City collected (paid with building permit)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125
Recreation/Senior Center	0.150

COMBINED USE TAX TOTAL	8.635%
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Motor Vehicle Use Tax

State of Colorado, RTD, and Cultural District (4%) – County collected

County of Boulder (0.985%) – County Collected (paid at time of registration)

City of Louisville (3.5%) – County Collected* (paid at time of registration)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125

TOTAL	8.485%
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Boulder County collects Louisville tax for all out of City motor vehicle purchases made by Louisville residents at the time of vehicle registration. If a Louisville resident purchases a motor vehicle in the City, sales tax is due and paid directly to the City by the dealer.